

Schedule 3

North Dakota Office of State Tax Commissioner Schedule for full-year nonresident or part-year resident using Form ND-2



2005

Attach to Form ND-2

Your name Social security number - -

Your residency status:
☐ Full-year resident ☐ Full-year nonresident ☐ Part-year resident

▶ If full-year nonresident or part-year resident, enter name of other state

▶ If part-year resident, enter dates of residence below:
 From / / To / /

If joint return, spouse's name Social security number - -

Spouse's residency status:
☐ Full-year resident ☐ Full-year nonresident ☐ Part-year resident

▶ If full-year nonresident or part-year resident, enter name of other state

▶ If part-year resident, enter dates of residence below:
 From / / To / /

Part 1 Calculation of North Dakota taxable income

Complete Part 2 (on page 2 of this schedule) first to determine the amounts to enter on lines 1A and 1B of Part 1 below.

See Part 1 instructions on page 12 of Form ND-2 booklet

- 1A. Federal adjusted gross income from Part 2, line 16, on page 2 ----- (H) 1A _____
- 1B. North Dakota adjusted gross income from Part 2, line 17, on page 2 ----- (I) 1B _____
2. Interest income from sale of land to a qualifying beginning farmer ----- (3H) 2 _____
3. Rental income from leasing of land to a qualifying beginning farmer ----- (3I) 3 _____
4. Gain from sale of land to a qualifying beginning farmer ----- (3J) 4 _____
5. Other (See instructions) (Attach supporting statement) ----- (3T) 5 _____
6. Total North Dakota subtractions (Add lines 2 through 5) ----- (3U) 6 _____
7. Balance (Subtract line 6 from line 1B) ----- 7 _____
8. Federal income tax - see instructions for amount to enter on this line ----- (N) 8 _____
9. North Dakota income ratio (Divide line 7 by line 1A. Round to nearest two decimal places.
 If line 1A is negative or zero, and line 1B is positive, enter 1.00) ----- 9 .
10. Federal income tax deduction (Multiply line 8 by line 9) ----- (3Y) 10 _____
11. Balance (Subtract line 10 from line 7) ----- 11 _____
12. North Dakota additions (See instructions) (Attach supporting statement) ----- (3E) 12 _____
13. Balance (Add lines 11 and 12) ----- 13 _____

● If you itemized deductions on your federal income tax return, or if you are required to itemize deductions for federal income tax purposes (whether or not you have any qualifying deductions), complete lines 14 through 18, skip line 19, and enter the amount from line 18 on line 20.

● If you took the standard deduction on your federal income tax return, skip lines 14 through 18 and see the instructions for line 19.

14. Federal itemized deductions from Form 1040, Schedule A, line 28 ----- (J) 14 _____
15. Medical expenses not allowed due to 7.5% of adjusted gross income limitation
 (Enter smaller of line 1 or line 3, Schedule A, Form 1040) ----- (K) 15 _____
16. Balance (Add lines 14 and 15) ----- 16 _____
17. State and local income taxes from Form 1040, Schedule A, line 5 [However, see instructions if line 1A above exceeds \$145,950 (\$72,975, if married filing separately)] ----- (L) 17 _____
18. Net itemized deductions (Subtract line 17 from line 16) ----- 18 _____
19. Federal standard deduction (See instructions) (3D) 19 _____
20. If required to complete lines 14 through 18, enter the amount from line 18.
 Or, if required to complete line 19, enter the amount from line 19 ----- (M) 20 _____
21. Federal exemption amount (See instructions) ----- (3C) 21 _____
22. Additional exemption amount: If your Filing Status (at top of Form ND-2) is
 Married filing jointly, Head of household, or Qualifying widow(er), enter \$300 22 _____
23. Total (Add lines 20, 21, and 22) ----- (O) 23 _____
24. North Dakota income ratio (Divide line 1B by line 1A. Round to nearest two decimal places.
 If line 1A is negative or zero, and line 1B is positive, enter 1.00) ----- 24 .
25. Multiply line 23 by line 24 ----- (3B) 25 _____
26. North Dakota taxable income (Subtract line 25 from line 13) Enter here and on Form ND-2,
 Tax Computation Schedule, line 1 ----- (P) 26 _____



Part 2 Calculation of North Dakota adjusted gross income

Complete this part to determine the amounts to enter on
lines 1A and 1B of Schedule 3, Part 1.

See Part 2 instructions on
page 10 of Form ND-2 booklet

	Column A Amounts from federal return	Column B North Dakota income (loss)
1. Wages, salaries, tips, etc. (line 7 of Form 1040 or 1040A, or line 1 of Form 1040EZ) -----	1 _____	_____
2. Taxable interest and ordinary dividends (add lines 8a and 9a of Form 1040 or 1040A, or amount from line 2 of Form 1040EZ) -----	2 _____	_____
3. Business income or loss (line 12 of Form 1040) -----	3 _____	_____
4. Ordinary and capital gains and losses (add lines 13 and 14 of Form 1040, or amount from line 10 of Form 1040A) -----	4 _____	_____
5. IRAs, pensions, and annuities (add lines 15b and 16b of Form 1040, or lines 11b and 12b of Form 1040A) -----	5 _____	_____
6. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (line 17 of Form 1040) -----	6 _____	_____
7. Farm income or loss (line 18 of Form 1040) -----	7 _____	_____
8. Other income (add lines 10, 11, 19, 20b and 21 of Form 1040, or lines 13 and 14b of Form 1040A, or amount from line 3 of Form 1040EZ) -----	8 _____	_____
9. Total income (Add lines 1 through 8) -----	9 _____	_____
10. Education expenses (add lines 23, 33 and 34 of Form 1040, or lines 16, 18 and 19 of Form 1040A) -----	10 _____	_____
11. Moving expenses (line 26 of Form 1040) -----	11 _____	_____
12. Self-employed deductions (add lines 27, 28 and 29 of Form 1040) -----	12 _____	_____
13. IRA deduction (line 32 of Form 1040 or line 17 of Form 1040A) -----	13 _____	_____
14. Other federal adjustments to income (add lines 24, 25, 30, 31a and 35 of Federal Form 1040) -----	14 _____	_____
15. Total adjustments (Add lines 10 through 14) -----	15 _____	_____
16. Federal adjusted gross income (Subtract line 15 from line 9 in column A) Enter the amount from this line in Part 1, line 1A, on page 1 -----	16 _____	_____
17. North Dakota adjusted gross income (Subtract line 15 from line 9 in column B). Enter the amount from this line in Part 1, line 1B, on page 1 -----		17 _____